

**WE CLAIM:**

**1. A soffit structure comprising:**

a sheet member having an upper surface and a bottom surface wherein said upper surface is designed to lie against a structural member of a building and the bottom surface is facing exteriorly of the building;

a plurality of channels formed in said sheet member, said channels extending inwardly from said bottom surface, at least one channel having a pair of opposed side walls, said at least one channel having a plurality of apertures formed in at least one of said side walls.

**2. The soffit structure of Claim 1 wherein each of said channels has a pair of opposed side walls, each of said channels having apertures formed in at least one of said side walls.**

**3. The soffit structure of Claim 2 wherein all of said side walls have apertures formed therein.**

**4. The soffit structure of Claim 1 wherein said at least one channel has a generally U-shaped configuration with a base portion extending between said side walls, each of said side walls extending inwardly and rearwardly to form an angle of between 75° and 88° with respect to said upper surface.**

**5. The soffit structure of Claim 1 wherein all of said channels have a generally U-shaped configuration comprised of a pair of opposed side walls and a bottom, each of said side walls extending inwardly and rearwardly at an angle of between 75° and 88° with respect to said upper surface, all of said walls having a plurality of apertures**

formed therein.

6. The soffit structure of Claim 1 wherein said channels each have a generally U-shaped configuration.

7. The soffit structure of Claim 1 wherein said sheet member is formed of a metallic material.

8. The soffit structure of Claim 3 wherein said metallic material is aluminum.

9. The soffit structure of claim 5 wherein said channels extend transversely of said sheet member.